



STATE OF NEW YORK

**UNEMPLOYMENT INSURANCE APPEAL BOARD**

PO Box 15126

Albany NY 12212-5126

**DECISION OF THE BOARD**

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Mailed and Filed: MARCH 15, 2023

IN THE MATTER OF:

Appeal Board No. 627480

PRESENT: MARILYN P. O'MARA, MEMBER

The Department of Labor issued the initial determination holding the claimant ineligible to receive Mixed Earner Unemployment Compensation (MEUC). The claimant requested a hearing.

The Administrative Law Judge held a telephone conference hearing at which all parties were accorded a full opportunity to be heard and at which testimony was taken. There was an appearance by the claimant. By decision filed January 13, 2023 (), the Administrative Law Judge granted the claimant's application to reopen 022-26847, and overruled the initial determination.

The Commissioner of Labor appealed the Judge's decision to the Appeal Board, insofar as it overruled the initial determination holding the claimant ineligible to receive Mixed Earner Unemployment Compensation (MEUC). The Board considered the arguments contained in the written statement submitted on behalf of the Commissioner of Labor.

Based on the record and testimony in this case, the Board makes the following

**FINDINGS OF FACT:** In 2019, the claimant had W-2 wages from employment, and earnings from self-employment. The claimant filed a claim for unemployment benefits on May 16, 2020; her claim was made

effective March 16, 2020. By filing this claim, the claimant established a gross weekly unemployment benefit rate of \$438 based upon her base period W-2 wages.

The Schedule C filed as part of the claimant's 2019 tax returns reflects that the claimant had net earnings from self-employment in the amount of \$3,771 in that tax year.

OPINION: The Mixed Earner Unemployment Compensation (MEUC) program is authorized in Section 261 of the Continued Assistance for Unemployed Workers Act of 2020 (CAUWA), Public Law 116-260. Unemployment Insurance Program Letter (UIPL) Nos. 9-21 and 15-20, Change 3, provide that the MEUC program allows for an additional \$100 per week in supplemental benefits to individuals receiving certain unemployment benefits who also received net earnings of at least \$5,000 from self-employment income in the most recent taxable year ending prior to the individual's application for regular unemployment compensation (UIPL No.15-20, change 3, pages 4, 6). The MEUC program was enacted to provide a supplemental amount to individuals who are receiving regular UI benefits based upon their employment by a third party, and were also self-employed. UIPL No. 15-20, change 3 also provides that individuals who apply for MEUC are required to submit documentation substantiating their self-employment income and net earnings, and that if available, individuals must provide a copy of their income tax return for the most recent taxable year ending prior to the individual's claim for regular unemployment benefits.

The evidence establishes that the claimant filed a claim for regular unemployment benefits in May 2020, with an effective date of March 2020. In accordance with the provisions of CAUWA and the relevant Unemployment Insurance Program Letters, the relevant tax year for purposes of determining the claimant's earnings from self-employment, and her eligibility for MEUC benefits, is 2019.

The credible evidence establishes that in 2019, the claimant's net earnings from self-employment were \$3,771, less than the \$5,000 set forth in the statute to establish MEUC eligibility. Since the record fails to establish that the claimant had net earnings of at least \$5,000 from self-employment in the most recent taxable year ending prior to her applying for regular unemployment benefits, we conclude that the claimant is not eligible to receive supplemental MEUC benefits.

DECISION: The decision of the Administrative Law Judge, insofar as appealed from, is reversed.

The initial determination, holding the claimant ineligible to receive Mixed Earner Unemployment Compensation (MEUC), is sustained.

The claimant is denied benefits with respect to the issues decided herein.

MARILYN P. O'MARA, MEMBER